CERTIFICATE OF SERVICE

I HEREBY CERTIFY on this 2 day of ______, 2007 a copy of the Fifty-second

Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for

Debtors, for Allowance of Compensation and Reimbursement of Expenses for January 2007

was served on the following parties in the manner indicated:

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